**SUPPORTING STATEMENT**

**FOR PAPERWORK REDUCTION ACT SUBMISSION**

# **FFATA Subaward and Executive Compensation Reporting Requirements**

**A. Justification**

1. **Explain the circumstances that make the collection of information necessary. Identify any legal or administrative requirements that necessitate the collection. Attach a copy of the appropriate section of each statute and regulation mandating or authorizing the collection of information.**

The Transparency Act requires information disclosure of entities receiving Federal financial assistance through Federal awards such as Federal contracts, sub-contracts, grants, and sub-grants, FFATA § 2(a)(2)(i), (ii).

Specifically, the Transparency Act’s section 2(b)(1) requires the Office of Management and Budget (“OMB”) to ensure the establishment of a publicly available website that contains the following information about each Federal award:

* name of the entity receiving the award;
* amount of the award;
* information on the award including transaction type, funding agency, the North American Industry Classification System code or Catalog of Federal Domestic Assistance number, program source, award title descriptive of the purpose of each funding action;
* location of the entity receiving the award and primary location of performance under the award, including city, State, congressional district, and country;
* unique identifier of the entity receiving the award and the parent entity of the recipient, should the entity be owned by another entity; and
* names and total compensation of the five most highly compensated officers of the entity if the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and $25,000,000 or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. FFATA § 2(b)(1).

Beginning October 1, 2010, this Paperwork Reduction Act submission directs compliance with the Transparency Act to report prime and first-tier subaward data. Specifically, Federal agencies and **prime** awardees of grants will ensure disclosure of executive compensation of both prime and subawardees and subaward data. This information collection requires reporting of only the information enumerated under the Transparency Act.

GSA requests OMB’s emergency review and clearance of this information collection by **July 30, 2010.** Emergency review and clearance of this Paperwork Reduction Act is essential to the implementation of the Federal Funding Accountability and Transparency Act (“**FFATA**” or “**Transparency Act**”). Without expedited OMB review and approval, prime grant awardees will be unable to report subaward and executive compensation data pursuant to FFATA’s transparency requirements for new grant awards as of October 1, 2010. GSA requests OMB review and clearance of this information collection by July 30, 2010. This information collection requirement will also be included in the new 2 CFR Part 33, as guidance to agencies on the requirement for prime grant recipients reporting under the Transparency Act. Approval by this date will allow all federal agencies to properly notify potential grant awardees of the new information collection requirements associated with applicable grants. With such notification, potential grant awardees will have sufficient opportunity to manage internal business processes and administrative systems to facilitate reporting beginning October 1, 2010.

**This information collection request is a request for clearance for the collection of this information related to new Federal grants as of October 1, 2010. The information requested pursuant to the Act is standardized in nature and involve 10 or more respondents.**

1. **Indicate how, by whom, and for what purpose the information is to be used. Except for a new collection, indicate the actual use the agency has made of the information received from the current collection.**

This is a new collection. The information collected will be used to make transparent the information about executive compensation (if applicable) for Grants prime and subawardees and subaward information. While some information is currently publicly available on prime awardees, executive compensation of prime awardees and subawardees, as applicable is not. In addition, this information collection will provide public access to information on grant subaward information, pursuant to the Transparency Act.

1. **What grants are subject to reporting under this information collection?**

New Federal, non-Recovery Act funded grant awards with an award date on or after October 1, 2010, and resulting first-tier subawards, are subject to the reporting requirements under the Transparency Act. New Federal grants includes grants with a new Federal Award Identification Number (FAIN) as of October 1, 2010 and does not include continuing grants awarded in prior fiscal years with new obligations beginning October 1, 2010.

For any new awards as of October 1, 2010, Federal agencies are required to transmit to prime awardees revised standard terms and conditions (to be published July 2010) that delineate reporting requirements pursuant to the Transparency Act.

For those new Federal grants as of October 1, 2010, if the initial award is over $25,000, reporting of subaward and compensation data is required. If the initial award is below $25,000 but subsequent grant modifications result in a total award over $25,000, the award is subject to the reporting requirements, as of the date the award exceeds $25,000. If the initial award exceeds $25,000 but funding is subsequently de-obligated such that the total award amount falls below $25,000, the award continues to be subject to the reporting requirements of the Transparency Act and this Paperwork Reduction Act submission.

In addition to the award amount threshold, pursuant to the Transparency Act, Federal grant awards to individual recipients, Federal grant awards made to entities earning less than $300,000 in Federal benefits in the previous tax year, and classified information are not subject to the reporting requirements in this Paperwork Reduction Act submission, FFATA §§ 2(a)(1)(C), 2(e), 5.

Grant awards whether existing or new as of October 1, 2010 that are funded by the Recovery Act will continue to report to those awards and subawards through FederalReporting.gov and are not subject to the reporting requirements in this Paperwork Reduction Act submission.

1. **Who will be required to report under this information collection?**

Prime awardees of Federal grants will be responsible for reporting under the Transparency Act.

1. **What will the prime awardee be required to report under this information collection?**

The prime grantee will be responsible for two sets of reporting: information about itself and information about its sub-grantee, if any. The specific data elements required, and listed in the attached spreadsheet, are confined solely to the data elements required under the Transparency Act. The subawardee of a Federal grant will not be required to undergo any additional reporting to the Federal Government under this Paperwork Reduction Act submission.

First, the prime awardee will be responsible for reporting information about its sub-grantee, if a sub-grantee exists. If the prime awardee has not awarded a sub-grant, no reporting is required at this level. The prime awardee will be required to provide the subawardee’s DUNS number. Based on this DUNS number, if the subawardee has already provided, in the course of other direct applications for Federal grants or contracts, its entity-related information (e.g. name, address, Parent DUNS) into CCR, such information will be pre-populated into FSRS. *See* attached data elements spreadsheet for a detailed description of data elements and source of pre-population. This pre-population will substantially reduce the burden of prime awardee’s reporting requirements under the Act. If the subawardee has not previously provided this information to the Federal Government through CCR, the prime awardee will be required to manually enter this information into FSRS. To the extent possible, however, this Paperwork Reduction Act submission will pre-populate data elements to avoid duplicative reporting to the Federal Government.

Second, the prime awardee will be responsible for reporting executive compensation data related to its own entity’s top five highly compensated officials or a subawardee’s top five highly compensated officials, if applicable. Similar to the other reporting requirements in this information collection, the Transparency Act specifically directs the collection of this executive compensation data. A prime entity will be required to report executive compensation information about its or its subawardee’s top five highly compensated officials if:

if the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and $25,000,000 or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. FFATA § 2(b)(1).

Third, the prime awardee will be required to verify the accuracy of any other pre-populated information regarding the prime award, including the award’s project description, starting and ending date.

1. **By when will the prime awardee be responsible for this reporting?**

The prime awardee will be responsible for reporting information about itself, as needed, or its subawardee, if any, by the end of the month following the month the award or obligation was made.

For subaward reporting:

If applicable, the prime awardee must report subawardee data by the end of the month following the month the award or obligation was made.

*Example 1*:

 Prime recipient awards subaward on October 1, 2010

 Prime recipient must report subaward information by November 30, 2010

*Example 2*:

Prime recipient awards subaward on October 31, 2010

 Prime recipient must report subaward information by November 30, 2010

For executive compensation reporting:

If applicable, the prime awardee must report its own executive compensation data by the end of the month following the month the award or obligation was made.

*Example 1*:

 Federal agency awards grant to prime awardee on October 1, 2010

Prime awardee must report executive compensation data, if necessary, by November 30, 2010.

*Example 2*:

 Federal agency awards grant to prime awardee on October 31, 2010

 Prime awardee must report executive compensation data, if necessary, by November 30,

 2010.

Similarly, the prime awardee must report the subawardee’s executive compensation data by the end of the month following the month the award or obligation was made.

*Example 1*:

 Prime recipient awards subaward on October 1, 2010

Prime recipient must report subawardee’s executive compensation data, if necessary, by November 30, 2010

*Example 2*:

Prime recipient awards subaward on October 31, 2010

Prime recipient must report subawardee’s executive compensation data, if necessary, by November 30, 2010.

1. **How will prime awardees be required to report this information?**

Information on Grants subaward and executive compensation will be collected on the FFATA Subaward Reporting System (FSRS) website, <http://www.fsrs.gov>. The FSRS website is part of the Integrated Acquisition Environment and is managed at GSA.

This same platform, FSRS, will be used for the collection of both grants and contracts financial information, as required by the Transparency Act. Because the Act requires the collection of similar financial information from oftentimes the same entities, regardless of whether they are awarded Federal contracts or Federal grants, leveraging the same platform will allow for streamlining in the registration process, reduction of duplicative reporting, and less cost and time burden associated with reporting. The Paperwork Reduction Act submission for the collection of Federal contracts-related financial information pursuant to the Transparency Act is located in the FAR Interim Final Rule, published in the Federal Register on July 8, 2010 and available at

<http://www.regulations.gov/search/Regs/home.html#documentDetail?R=0900006480b14fa4>.

FSRS will permit prime awardees to locate their applicable grants and report, as required under this information collection, subaward and executive compensation information within the required reporting times. The system will be enabled to permit both individual reporting transactions as well as batch uploading capabilities. GSA will continue to refine the system to ensure that prime awardees’ reporting burden using FSRS is minimized for the maximum extent practicable.

1. **Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological collection techniques or forms of information technology, e.g., permitting electronic submission of responses, and the basis for the decision for adopting this means of collection. Also describe any consideration of information technology to reduce burden.**

This collection of information will be electronic. The FFATA Subaward Reporting System (FSRS) is accessed at <http://www.fsrs.gov>. The prime awardee will be allowed to report information about itself, as needed, and its subawardees, if applicable, by specific grant, or through a batch uploading mechanism. The system will allow a prime awardee to save its reporting for further review or addition, or report immediately. Providing such flexibility, in both the form of reporting (individual and batch uploading capabilities) and in timing will ensure that the burden is minimized to the maximum extent possible.

Further, as discussed above, it is intended that to the maximum extent possible, information already collected from Federal agencies on Federal grants and prime awardees will be pre-populated to minimize duplicative reporting of the prime awardees’ entity information (e.g. address, DUNS number) and grant information (e.g. CFDA number, award amount, prime award description).

1. **Describe efforts to identify duplication. Show specifically why any similar information already available cannot be used or modified for use of the purposes described in Item 2 above.**

As discussed above, it is intended that to the maximum extent possible, information already collected from Federal agencies on Federal grants and prime awardees will be pre-populated to minimize duplicative reporting of the prime awardees’ entity information (e.g. address, DUNS number) and grant information (e.g. CFDA number, award amount, prime award description).

In addition, GSA recognizes that recipients of Federal grants funded by the American Recovery and Reinvestment Act continue to report through FederalReporting.gov. Therefore, to avoid duplicative reporting, prime awardees in receipt of ARRA-funded grants will not be subject to the reporting requirements in this Paperwork Reduction Act submission.

1. **If the collection of information impacts small businesses or other small entities, describe any methods used to minimize burden.**

As discussed above, it is intended that to the maximum extent possible, information already collected from Federal agencies on Federal grants and prime awardees will be pre-populated to minimize duplicative reporting of the prime awardees’ entity information (e.g. address, DUNS number) and grant information (e.g. CFDA number, award amount, prime award description).

Further, Federal grant awards made to entities earning less than $300,000 in Federal benefits in the previous tax year are not subject to the reporting requirements in this Paperwork Reduction Act submission.

1. **Describe the consequences to Federal program or policy activities if the collection is not conducted or is conducted less frequently, as well as any technical or legal obstacles to reducing burden.**

The collection of this information complies with P.L. 109-282 requiring the statutorily required reporting of information on: (1) executive compensation of applicable grants prime and subawardees and (2) other grants award-related information about grants subawardees accessible to the public, thus making Government more transparent. See attached data elements spreadsheet for full list of data elements.

1. **Explain any special circumstances that would cause an information collection to be conducted in a manner:**
* **requiring respondents to report information to the agency more often than quarterly;**

Respondents will be submitting information electronically at [www.fsrs.gov](http://www.fsrs.gov). Prime recipients will be required to report its own executive compensation data, if needed pursuant to the Transparency Act, by the end of the month of the prime award’s obligation from the Federal Government to the prime awardee, plus an additional 30 days. The same timeframe is applied for a prime awardee’s reporting of subaward information, if a subaward is obligated. The frequency of this reporting is specifically required by the Transparency Act. FFATA § 2(c)(4) (“The website established under this section shall be updated not later than 30 days after the award of any Federal award requiring a posting.”)

Respondents will not be required to keep records for more than three years.

* **in connection with a statistical survey, that is not designed to produce valid and reliable results that can be generalized to the universe of the study;**

The information collection is not connected with a statistical survey.

* **requiring the use of statistical data classification that has not been reviewed and approved by OMB;**

The information collection is not connected with the use of statistical data classification.

* **that includes a pledge of confidentiality that is not supported by authority established in statute or regulation, that is not supported by disclosure and data security policies that are consistent with the pledge, or which unnecessarily impedes sharing of data with other agencies for compatible confidential use; or**

The information collection does not request data that is confidential.

1. **If applicable, provide a copy and identify the date and page number of publication in the Federal Register of the agency's notice, required by 5 CFR 1320.8(d), soliciting comments on the information collection prior to submission to OMB. Summarize any public comments received in response to that notice and describe actions taken by the agency in response to these comments. Specifically address comments received on cost and hour burden.**

On June 6, 2008, the Office of Management and Budget (“OMB”) published proposed guidance to Federal agencies with an award term needed to implement requirements related to subaward reporting under the Transparency Act. [73 FR 32417] The guidance was proposed for adoption in a new part 33 within title 2 of the Code of Federal Regulations (“CFR”). We received comments from 75 entities in response to that *Federal* *Register* notice, including: 29 State agencies and two associations of State officials; 16 institutions of higher education and an association of research universities; six nonprofit organizations and an association of nonprofits; two local governmental organizations and an association of local government officials; two commercial firms; one individual; and 14 Federal agencies. Other commenters raised a number of matters that are related to subaward reporting under the Transparency Act but are not directly related to the content of the guidance. For example, we received comments that suggested:

 ● Specific data elements that either should be included in, or excluded from, the information that will be required for each subaward.

 ● A need for better definitions of some data elements or clarification of the information desired in some data fields.

 ● Using the same information technology systems for submission of data on both: (1) subawards under Federal assistance awards subject to the Transparency Act’s requirements; and (2) sub-contracts that entities receiving Federal procurement contracts must submit under the Act.

 ● Other specific features that would be important to include in those information technology systems.

Based on the comments received, and in order to minimize the burden to recipients for reporting subaward data, GSA is requesting clearance of only those new data elements, as required by the Transparency Act, that are not currently collected under Federal Reporting.gov or USA Spending.gov. This Paperwork Reduction Act Submission requests only the collection of information from prime grant awardees on either awards to sub-grant awardees or disclosure of compensation data about either prime or subawardees, pursuant to the Transparency Act.

Robust outreach and solicitation of comments will continue through the start of this information collection’s implementation and beyond to ensure that the requirements are implemented in the least burdensome manner possible while adhering to the requirements under the Transparency Act.

1. **Explain any decision to provide any payment or gift to respondents, other than remuneration of contractors or grantees.**

No payment or gifts to respondents will be provided.

1. **Describe any assurance of confidentiality provided to respondents and the basis for the assurance in statute, regulation, or agency policy.**

The information requested is specifically enumerated under the Transparency Act and is

required by the Act to be released to the public.

1. **Provide additional justification for any questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private. This justification should include the reasons why the agency considers the questions necessary, the specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.**

Information of a sensitive nature is not requested.

1. **Provide estimates of the hour burden of the collection of information. The statement should:**
* **Indicate the number of respondents, frequency of response, annual hour burden, and an explanation of how the burden was estimated.**
* **If this request for approval covers more than one form, provide separate hour burden estimates for each form and aggregate hour burden estimates for each form and aggregate the hour burdens in Item 13.**
* **Provide estimates of annualized costs to respondents for the hour burdens for collections of information, identifying and using appropriate wage rate categories. The cost of contracting out or paying outside parties for information collection activities should not be included here. Instead the cost should be included in Item 14.**

**Summary**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Respondents** | **Hours/Response** | **Total****Hours** | **Total Cost** | **Cost Calculation** |
| State, local, and tribal governments | 36,9810 | 2 hrs/response | 739,620 | $26,108,586.00 | $70.60/respondent x 36,981 respondents x 10 responses  |
| All Other | 12,3270 | 2 hrs/response | 246,540 | $8,702,862.00 | $70.60/respondent x 12,327 respondents x 10 responses |
| **TOTAL BURDEN** | **493,080** | **2 hrs/response** | **986,160** | **$34,811,448.00** |  |

On an annual basis, approximately 49,308 Grants prime awardees[[1]](#footnote-1) will enter their information into FSRS. These entities are divided into two respondent groups: state, local, and tribal Respondents and All Other Entities.

1. **Burden Hours for State, Local, and Tribal Governments**

Estimates are based on the following:

On an annual basis, approximately 36,981 State, local, or tribal government grants prime awardees[[2]](#footnote-2) will enter their information into FSRS. The burden hours associated with each information submission is \_2\_ hours. This is based on the assumption that where all prime grant awardees are registered in CCR, prime grant awardees will only be required to manually input a *minimal* amount of information. Assuming that there are 10 subaward reports per year, if 36,981 information submissions are received annually, then burden hours are calculated as follows:

 36,981 of respondents x 10 responses/year x \_2\_ hours = **739,620** total burden hours.

This estimated number of respondents may be an overestimate, given that FSRS will leverage existing registrations if the entity has already registered for the purpose of reporting Federal contracts, pursuant to the FAR Interim Final Rule published on July 8, 2010. This may also be an underestimate, given the uncertainty of the total number of prime grants who may have subawards or be subject to reporting compensation data and the time needed to undergo registration. Because these are new statutory requirements for reporting, GSA has provided its best estimates based on available information. GSA will continue to review and revise these burden estimates as more information becomes available.

**b) Burden Hours for all other respondents:**

On an annual basis, approximately 12,327 Grants prime awardees[[3]](#footnote-3) will enter their information into FSRS. The burden hours associated with each information submission is \_2\_ hours. This is based on the assumption that where all prime grant awardees are registered in CCR, prime grant awardees will only be required to manually input a *minimal* amount of information. If 12,327 information submissions are received annually, then burden hours are calculated as follows:

 12,327 of respondents x 10 responses x \_2\_ hours = **246,540** total burden hours.

This estimated number of respondents may be an overestimate, given that FSRS will leverage existing registrations if the entity has already registered for the purpose of reporting Federal contracts, pursuant to the FAR Interim Final Rule published on July 8, 2010. This may also be an underestimate, given the uncertainty of the total number of prime grants who may have subawards or be subject to reporting compensation data and the time needed to undergo registration. Because these are new statutory requirements for reporting, GSA has provided its best estimates based on available information. GSA will continue to review and revise these burden estimates as more information becomes available.

1. **Provide an estimate of the total annual cost burden to respondents or recordkeepers resulting from the collection of information. (Do not include the cost of any hour burden shown in Items 12 and 14).**

#### Respondent Costs

The respondent cost estimates are computed using the hourly rates of a GS 5/1 and GS 12/1. These hourly rates are comparable to salaries of staff that will perform these functions for the respondent (data entry and review). The time required for data entry and review is estimated at 1 hour each (1 hour for subaward reporting; 1 hour for compensation data reporting) totaling 2 hours per respondent.[[4]](#footnote-4) Using the Office of Personnel Management‘s January 2010 Salary Table, the hourly rate for a GS 5/1 is $16.33, and the hourly rate for a GS 12/1 is $35.88. Therefore, the cost for one respondent is as follows:

Data Entry (GS 5/1 equiv.) hourly rate of $16.33 x 1 hour = 16.33

Review (GS 12/1 equiv.) hourly rate of $35.88 x 1 hour = 35.88

Overhead (36.35% of $52.21) (labor costs) 18.38

Total Cost, One Respondent **$ 70.60**

**Total Respondent Costs for States and Local Governments:**

The estimated total annual cost burden to respondents is $70.60 x 36,981 Respondents x 10 responses or **$26,108,586.**

This total estimated annual cost burden is based on the assumption that there will be, on average, one reporting of executive compensation data per year and one subaward obligation per year. These estimates are based on, in part, the assumptions made in the FAR Interim Final Rule, published July 8, 2010, that implements similar FFATA reporting requirements for Federal contracts. These figures may be under or overestimates, given the uncertainty of the total number of prime grants who may have subawards or be subject to reporting compensation data and the time needed to undergo registration. Because these are new statutory requirements for reporting, GSA has provided its best estimates based on available information. GSA will continue to review and revise these burden estimates as more information becomes available.

**Total Respondent Costs for All Other Respondents**

The estimated total annual cost burden to respondents is $70.60 x 12,327 Respondents x 10 responses or **$8,702,862**.

This total estimated annual cost burden is based on the assumption that there will be, on average, one reporting of executive compensation data per year and one subaward obligation per year. These estimates are based on, in part, the assumptions made in the FAR Interim Final Rule, published July 8, 2010, that implements similar FFATA reporting requirements for Federal contracts. These figures may be under or overestimates, given the uncertainty of the total number of prime grants who may have subawards or be subject to reporting compensation data and the time needed to undergo registration. Because these are new statutory requirements for reporting, GSA has provided its best estimates based on available information. GSA will continue to review and revise these burden estimates as more information becomes available.

1. **Provide estimates of annualized cost to the Federal Government. Also, provide a description of the method used to estimate cost, which should include quantification of hours, operational expenses (such as equipment, overhead, printing, and support staff), and any other expense that would not have been incurred without this collection of information. Agencies also may aggregate cost estimates from Items 12, 13, and 14 in a single table.**

The start up costs and annual O&M associated with the FSRS system itself has been captured in the related Paperwork Reduction Act Submission 9000-xxxx, FSRS Registration and Prime Awardee Entity-Related Information. In addition, it is anticipated that there will be Government-wide time required for the review of this information.

Time required for Government-wide review is estimated at an average of .2 hour in reviewing and analyzing the information, to the extent that the pre-populated awardee has identified inaccuracies in the pre-populated information. It is anticipated that subsequent to initial implementation of the system, the subsequent Paperwork Reduction Act submissions will be able to better estimate burden associated with this review.

Annual Government Burden and Cost

|  |  |
| --- | --- |
| Reviewing time/hr | .2 |
| Responses | X 49,308 x 10 responses \_\_\_\_\_ |
| Review time/yr | \_98,616 |
| Average wages/hr (GS 12/1 hourly rate) | X $35.88 |
| Average wages/yr |  |
| Benefits and overhead |  100% |
| Total Government cost | 7,076,684 |

1. **Explain the reasons for any program changes or adjustments reported in Items 13 or 14.**

Not applicable.

1. For collections of information whose results will be published, outline plans for tabulation and publication.

The information collected will be published on USASpending.gov. Information will be provided is free to the public.

1. **If seeking approval to not display the expiration date for OMB approval of the information collection, explain the reasons that display would be inappropriate.**

Such approval is not being requested.

1. **Explain each exception to the certification statement identified in the “Certification of Paperwork Reduction Act Submissions”.**

There are no exceptions to the certifications.

1. This figure is based on the total reported prime grant awardees reporting into USASpending.gov in FY 2009. [↑](#footnote-ref-1)
2. It is assumed that out of the total number of Respondents or prime grant awardees (49,308), approximately 75% or 36,981 are state, local, or tribal governments. [↑](#footnote-ref-2)
3. It is assumed that out of the total number of Respondents or prime grant awardees (49,308), approximately 25% or 12,327 are the remaining respondents. [↑](#footnote-ref-3)
4. The two hour estimate is based on the FAR Interim final rule estimate of 1 hour of subaward reporting annually per respondent and 1 hour of compensation reporting annually per respondent. [↑](#footnote-ref-4)